

# THE NEW TAX LAW.

How Internal Revenue is to be Collected This Year.—Official Instructions from Commissioner Rollins.

The amended Internal Revenue Law is now in operation, and the following instructions to the assessors, issued by Commissioner Rollins, will serve as useful guides to taxpayers:

OFFICE OF INTERNAL REVENUE, WASHINGTON, March 9, 1867.

It is provided by the act of March 2, 1867, "that all acts in relation to the assessment, return, collection and payment of the income tax, special tax, and the annual taxes hereafter by law required to be performed in the month of May, shall hereafter be performed on the corresponding days in the month of March in each year; all acts required to be performed in the month of June in relation to said taxes, shall hereafter be performed on the corresponding days of the month of April of each year."

All special taxes are to be reckoned, as heretofore, from the first day of May, or from the time of commencing the business subject to tax, to the first day of May following, although the time of assessment is changed as above stated.

It is also "provided that the taxes on income for the year 1866 shall be levied on the day this act takes effect."

The following instructions should be observed in the assessment of the annual taxes of 1867. They have been prepared and printed to answer the questions which have been most frequently presented by revenue officers in their letters to the commissioner.

Particular attention is directed to the modification of the rules observed in the last annual assessment.

Assessors should instruct their assistants to call personally upon those who are subject to the income tax as required by law. If any person is not at home, the notice on the back of form twenty-four should be filled out, and the blank left. This being done, it becomes the duty of the taxpayer to seek the assistant assessor and deliver his return.

C. A. ROLLINS, Commissioner.

## INCOME.

1. The farmer's profits from sales of live stock are to be found by deducting from the gross receipts for animals sold the purchase money paid for the same.

2. No deduction can be made by the farmer for the value of services rendered by his minor children, whether he actually pays for such services or not. If his adult children work for him and receive compensation for their labor, they are to be regarded as other hired laborers in determining his income.

3. Money paid for labor, except such as is used or employed in domestic service, or in the production of articles consumed in the family of the producer, may be deducted.

4. No deduction can be allowed in any case for the cost of unproductive labor. If house servants are employed a portion of their time in productive labor, such as the making of butter and cheese for sale, a proportionate amount of the wages paid them may be deducted.

5. Expenses for ditching and clearing new land are plainly expenses for permanent improvements, and not deductible.

6. The whole amount expended for fertilizers applied during the year to the farmer's lands may be deducted, but no deduction is allowed for fertilizers produced on the farm. The cost of seed purchased for sowing or planting may be deducted.

7. Farmers will not be required to make return of produce consumed in their own immediate families.

8. If a person sells timber standing, the profits are to be ascertained by estimating the value of the land after the removal of the timber, and adding thereto the amount received for the timber, and from the sum thus obtained deducting the estimated value of the land at the first day of January, 1862, or on the day of purchase, if purchased since that date.

9. A farmer should make return of all his produce sold within the year, but a mere executory contract for a sale is not a sale; delivery, either actual or constructive, is essential. The first day of January, 1862, or on the day of purchase, if purchased since that date.

10. Taxpayers frequently claim deductions for loss from depreciation in the value of stocks or other property of a like nature. No deduction is allowed for depreciation of value of such property other than that which is actually disposed of and a loss realized.

11. Costs of suits and legal proceedings arising from ordinary business are to be treated as other expenses of such business, and may be deducted from the gross profits thereof.

PHYSICIANS.

12. Where physicians are obliged to keep a horse for the transaction of business, they may deduct so much of the expense so incurred as is fairly referable to the business done.

13. Expenses for medical attendance, such bills, and such other expenses for deduction. Expenses for repairs of implements, tools, etc., used in business may be deducted.

14. If the members of a family have separate incomes, the returns may be made separately by each member, and a proportion of the \$1,000 exempted from the income of each. The parent as the natural guardian of the minor child, is required to make return for him. But where any other guardian or trustee has been appointed, the return should be made by the latter. If the minor has no guardian or trustee, he should make return himself. If he refuse or neglect, an independent assessment must be made as in other cases, omitting penalty.

15. For the purpose of the exemption of one thousand dollars, husband and wife are to be regarded as members of the same family, though living separate, unless separated by divorce or other operation of law, so as to break up the family relation, minor children and their parents should be counted members of the same family, whether living together or not.

16. If a taxpayer has a minor child in the service of the government receiving a salary, such parent should include in his income return so much of the salary of his child as is not subject to salary tax.

17. Rent of a house actually paid may be deducted, but the rental value of property owned by the taxpayer is not a subject of deduction, but where the taxpayer rents a furnished house, that portion of the rent which is for the use of the furniture should not be allowed as a deduction.

Any person claiming a deduction on account of expense for room rent must satisfy the assessor that the room or rooms occupied by him are not elsewhere, and that he has no residence elsewhere, this being shown, he may be allowed to deduct what he actually pays for rent of such rooms, but nothing can be allowed for rent of furniture or care of rooms.

When rent is included and deducted as an expense of business, it must not be deducted as rent, nor should a person hiring a house and sub-letting a portion of it be allowed

to deduct more than the excess of his payments over his receipts.

18. Marriage fees, gifts from members of a congregation to their pastor, etc., are taxable as income when the gifts or donations are in the nature of compensation for services rendered, either in accordance with an understanding to that effect at the time of settlement, or with an annual custom.

19. Gifts of money, when clearly not in the nature of payment for services rendered, or of other valuable consideration, are not liable to taxation as income. Amounts received on life insurance policies, and damages recovered in actions of tort are exempt from income tax.

20. Lawyers and physicians may return either the actual fees received during the year, or the practice fee, if the latter is ascertained, or the amounts due to the business of the year. But when the taxpayer has heretofore adopted one method, he cannot now be allowed to make use of the other.

21. If the manufacturer or dealer has been the practice of estimating his annual profits by taking inventories of stock he should take the cost value of such stock, unless he has taken the market value in making previous returns. Whichever method has been adopted by the taxpayer should be adhered to uniformly.

22. If interest accrued during the year on notes, bonds, etc., is good and collectible at the end of the year, it should be returned as income whether actually collected or not.

23. The fact that income is devoted to the payment of debts does not relieve the same from liability to income tax.

24. If an inventor sells his invention at once for a gross sum, he should return as income the whole amount, less the expenses actually incurred in procuring a patent right. But no allowance can be made for the labor or personal expenses of the inventor. If he sell only a portion of his right during the year, he may deduct a proportionate amount of such expenses.

25. Wherever the salary or pay received by any person in government employ does not exceed the rate of \$1000 per annum, or is made up of fees, or is uncertain or irregular in the amount or time, and has not therefore been included in his return, it should be included with other taxable income. Where such salary exceeds the rate of \$1000 per annum, the amount of salary from which the tax has been deducted may be deducted from the gross income.

26. Incomes of persons who die after December 31 are taxable, and should be returned by executors or administrators and also all income which accrued in 1866 to persons who died within that year. Income which accrued from the estates of such persons in 1866 after the date of death, should be returned by their heirs or other persons who received the benefit of the same.

27. Residents should make return in the district where they reside at the time of making return. The residence required under section 116 for the purpose of taxing income is held to be residence during the year of which income is "derived." If any person subject to income tax resides abroad his return should be made in the district where he last resided.

28. Citizens of the United States residing abroad are subject to taxation on their income as held to be residence during the year of which income is "derived." If any person subject to income tax resides abroad his return should be made in the district where he last resided.

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have made sales exceeding \$15,000, he should be assessed as a wholesale dealer from the date of his liability as a retail dealer. The collector should impose upon his receipt the amount of re-assessment.

8. The liability to special tax depends in many cases upon the question whether the party makes a business of doing the acts specified. Occasional acts do not render a person liable to special tax, but it is not necessary that the business should be his sole business, or even his principal one, in order that he may be held liable. If a person holds out to the public by advertisement, by words, deed or writing, that he is about to sell, he must pay such tax, although the business in question may not be his chief or exclusive occupation. In the following named occupations and professions even occasional acts do not appear to be allowed by the terms of law without liability. Wholesale and retail dealers in liquors, lottery tickets, distillers, brewers, rectifiers, coal oil distillers, insurance agents, peddlers, photographers, circus, jugglers, bowling alleys, proprietors of gift enterprises and lawyers.

9. Wholesale and retail dealers may do business as confectioners and apothecaries at the same place without the additional special tax.

10. Under the act of March 2, 1867, a retail liquor dealer may sell liquors in quantities of more than three gallons at one time to the same purchaser without being thereby rendered liable as a wholesale liquor dealer.

11. Wholesale dealers in liquors may sell liquors at retail, and retail dealers may sell liquors at wholesale, but neither may sell other merchandise, and may sell liquors to be drunk on the premises, without payment of additional special tax, but all sales must be included in the basis of their special tax as dealers.

12. If the sales of a retail dealer in liquors exceed \$25,000, he should be reassessed as a wholesale dealer in liquors. The collector should impose upon the amount of reassessment paid him upon the tax receipt.

13. Hotel keepers may feed the board of their guests without paying tax as liquor dealers.

14. If a produce broker's sales exceed \$10,000 annually, he should be treated as a commercial broker or a dealer, as the case may be.

15. Peddlers may buy up produce to sell as peddlers without liability as produce brokers. Produce brokers cannot peddle produce from house to house without incurring liability as peddlers.

16. Original or unbroken packages, or pieces, as referred to in paragraph 32 of section 116, are those which come from the manufacturer, wholesale dealer, or importer, without being broken or divided.

17. Brewers and rectifiers may sell their liquors at the brewery or place of rectification in large or small quantities, or not, without payment of other special tax. Brewers and rectifiers may also deliver their liquors under orders previously received to their regular customers about the country without payment of special tax as peddlers.

18. Farmers and other persons who frequently furnish food and other lodgings to travelers for pay should be taxed as hotel keepers. Yet an occasional act of that kind should not be construed as rendering any person liable to such tax.

19. Persons engaged in the business of procuring legal papers in aid of claims against the general government, who do not present the claims personally or by letter before the departments, should be taxed as conveyancers, unless paying special tax as lawyers or special agents.

20. Persons whose business it is to sell patent rights in machinery, or any part of his business to draw deeds, mortgages, wills, writs, or other legal papers, or to examine titles to real estate, or by advertisement or conversation, or by accepting the business whenever it is offered, holds himself out to the public as ready to undertake a conveyance, and should be required to pay tax as such.

21. The act imposes no special tax upon boarding-house keepers as such. Hotels are open to all who choose to enter, without previous stipulation, expecting entrance, unless the premises are held by one who by previous arrangement have acquired a right to entertainment at such rate of payment as may be agreed upon.

22. The special tax of a hotel keeper is based upon the annual rent or rental value of that portion of the premises which is actually used for hotel purposes. Barber saloons, billiard rooms, and liquor, cigar and newspaper stands are the usual concomitants of a hotel, and in assessing the special tax of a hotel keeper, no deduction should be made from the rental value for the use of such premises on account of any portion thereof leased to the keepers of such stands, rooms or saloons.

When a portion of the premises is leased for ordinary stores, such as hat and cap, drug or furnishing stores, a rental proportion of the amount paid for the entire portion of the premises should be deducted, the amount of rent paid by the actual occupants of such stores.

23. If any person manufactures in excess of \$1,000 at each of two or more places, he should pay a special tax for each place, in addition to the tax on the premises where he manufactures. Where he manufactures at one place, he should pay a special tax for that place, in addition to the tax on the premises where he manufactures.

24. All applications for permits to hold lotteries, etc., for charitable purposes, free of tax, must be made through the collector of the district, and should bear his recommendation.

25. Selling at wholesale under the thirty-second paragraph of section seventy-nine is understood to mean selling to others to sell again, without reference to the quantity sold.

26. Apothecaries, who have paid the special tax as such, are not required to pay tax as retail dealers in liquors, in consequence of selling by dispensing upon physicians' prescriptions, or wines and spirits official in the United States or other national pharmacopoeias, in quantities not exceeding half a pint of either at one time, nor exceeding in aggregate cost value the sum of three hundred cents per annum, nor in consequence of selling at retail.

27. When spirituous liquors are medicated or mixed with foreign substances, but so slight a degree that they are still used as beverages and are sold as such, the special tax of a liquor dealer will be required of the seller. When the medication or admixture is carried to such an extent that the liquor is no longer susceptible of being used as a beverage, such tax will not be required.

28. Butchers whose sales do not exceed \$1,000 annually, and who are not engaged in the business of butchering for others, are not subject to special tax as five dollars

only; but all butchers whose annual sales exceed twenty-five thousand dollars are required to make return of sales, and pay a tax of one dollar for every thousand dollars in excess of twenty-five thousand dollars, in the manner required of wholesale dealers.

29. Cattle brokers are required to be assessed on the excess of sales over ten thousand dollars in the same manner as wholesale dealers.

30. Builders and contractors are not subject to special tax in any year in which they do not construct on contract, nor unless their contracts are in excess of \$2,500. A minor may employ persons in the business of mining for coal, silver, etc., without payment of special tax.

31. The liability of peddlers and commercial brokers to special tax depends upon the acts done, and is not affected by the fact that they are employed by others and are acting merely as an agent.

32. Watches and watch chains do not come within the definition of jewelry, and may therefore be sold under the tax receipt of a commercial dealer.

33. A retail dealer in liquors wishing to close up business may sell out his whole stock at one auction sale to different purchasers, or may sell the whole at private sale to one purchaser, without payment of special tax as wholesale dealer in liquors.

34. Farmers and gardeners may sell all products of their own farms and gardens in the manner of peddlers, without payment of special tax as such.

35. Under the act of March 2, 1867, no special tax is required of any person for the manufacture of butter or cheese.

36. In assessing the special tax upon boats, barges, and flats, under the last proviso to section 103, the capacity is to be determined by the customs administration.

Persons traveling about the country as the agents of manufacturers or dealer, seeking orders for goods as agents of one person or firm only and who are paid a salary, but receive no commissions whatever, are not required to pay tax as producers or commercial brokers.

Apothecaries, confectioners, plumbers, gas-fitters, whose annual sales exceed twenty-five thousand dollars, are required to pay, in addition to the special tax, one dollar for every thousand dollars, the taxes on such excess of said twenty-five thousand dollars, the taxes on such excess to be assessed and paid in the manner provided in the case of wholesale dealers.

## THE RECONSTRUCTION SUTTS.

Southern Military Reconstruction Bills in the Supreme Court of the United States.

Judge Sharkey and Hon. Robt. J. Walker appeared in the Supreme Court of the United States at Washington, to defend the bill in behalf of the State of Mississippi. The former rose to submit a bill of complaint, with the prayer that President Johnson, with his officers and agents appointed for that purpose, and especially Gen. Ord, be perpetually enjoined and restrained from the exercise of that power which he claims to possess to provide for the reconstruction of the State of Mississippi, and that powers of injunction and subpoena be issued, directed to the parties aforesaid, with any other relief that the court may deem proper.

The bill in question is a bill of complaint, with the prayer that President Johnson, with his officers and agents appointed for that purpose, and especially Gen. Ord, be perpetually enjoined and restrained from the exercise of that power which he claims to possess to provide for the reconstruction of the State of Mississippi, and that powers of injunction and subpoena be issued, directed to the parties aforesaid, with any other relief that the court may deem proper.

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dress for a State except through this court, it is prayed that "said Andrew Johnson, his officers and agents, appointed for that purpose, be perpetually enjoined and restrained from executing said acts, and that powers of injunction and subpoena be issued, directed to the parties aforesaid, with any other relief that the court may deem proper." It is signed by the counsel for complainant, W. L. Searley and R. J. Walker.

From Washington.

WASHINGTON, D. C., April 10—P. M. SENATE.—The President has been called upon for the correspondence relative to prisoners taken by the Mexicans.

The credentials of Matthias E. Mauley, Senator from North Carolina, were presented and laid on the table. The Senate then went into executive session. Messrs. Sherman and Bates voted against the ratification treaty.

The Senate held the Rousseau case up again under a vote to reconsider his confirmation, but did not vote.

The Senate rejected ex-Senator Stockton as Minister to Austria.

There is considerable effort to bring out voters in the fourth ward. The result so far is 538 whites and 559 colored registered.

The President is severely, but not dangerously sick.

Governor Morton, Senator from Indiana, delivers an address to a negro celebration on the 10th. The Russian treaty makes thecession and right of possession complete and absolute on the expiration of six months, without waiting for a formal delivery.

The fortifications of military posts are to be immediately delivered up to the United States. The Russian troops to be withdrawn as soon as practicable; the United States to pay ten millions two hundred thousand dollars in gold at the Treasury at Washington, within ten months after the exchange of ratifications; cession is free and unincumbered by any restrictions of privilege, franchises, grants or possessions by any companies of Russian or other nationalities, corporate or incorporate, except merely private individual property-holders; all rights of dominion pass to the United States. Ratifications to be exchanged at Washington on or before the 1st day of June, or the day that the continental domain acquired is about 389,000 square miles, the islands will increase the domain to 450,000. The private individual property of civilized inhabitants is to be respected; Churches built by the Russian government to remain the property of resident members of the grand Oriental Church; the civilized inhabitants may remain three years in the territory without forfeiting their allegiance to Russia; those choosing to remain to become American citizens and citizens and be protected in liberty, property and religion; the uncivilized tribes are put on the same footing as aborigines of this country.

From Richmond.

Richmond, Va., April 10—P. M. J. Steuback & Co.'s dry goods house, the largest in the city, closed today on an attachment secured by Clifton & Co. for \$48,000. No quorum in the Legislature to-day.

From New York—More Donations for the South.

New York, April 10—P. M. Among the liberal donations to the Southern Ladies Relief Association, was a thousand dollars from the great American Tea Company. The total receipts are fifty thousand dollars.

From Mobile—Firemen's Annual Parade.—The Speaking on the Occasion—A Game of Base Ball between the Mobilians and Orleansians.

Mobile, April 10—P. M. The Firemen's annual parade took place today. The procession was over a mile long. The engines were new, tastefully decorated and presented a magnificent appearance. The streets were thronged with people. After the parade the firemen were addressed in the Theatre by several speakers and then dismissed.